

DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE		Schedule No. 1599
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Agency HOWARD COMMUNITY COLLEGE		Division/Unit BUSINESS OFFICE
Item No	Description and Retention	

1. GENERAL CORRESPONDENCE AND OFFICE FILES

Correspondence, memoranda, and miscellaneous subject files relating to the activities of the business office.

RETENTION: Retain for 3 years. Then destroy.

2. GENERAL LEDGERS; FUND LEDGERS; DETAIL OF G/L's; CHART OF ACCOUNTS; 1979*

Records of financial transactions (from 1979* forward) in all accounts during the fiscal year. Monthly files will be maintained.

RETENTION: Permanent. Microfilm after two years. Transfer microfilm master negative periodically to the Maryland State Archives.

**1982 G/L cannot be located at the present time. All detail data for this year will be maintained permanently or until the G/L can be located.*

3. JOURNAL ENTRIES/BUDGET TRANSFERS

Detailed record of financial transaction adjustments made during the fiscal year.

RETENTION: Retain for five years. Then destroy.

Approved by Department, Agency, or Division Representative. Date <u>3-15-94</u> Signature <u>Lynn C. Coleman</u> Type Name <u>Lynn C. Coleman</u> Title <u>Vice President and Comptroller</u>	Schedule Authorized by State Archivist. Date <u>4/26/94</u> Signature <u>Edward C. Gump</u>
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Item No	Description and Retention	

4. COST CENTER BUDGET

Summary of financial transactions in all accounts during the fiscal year recorded in a manner consistent with the format of the Operating Budget.

RETENTION: Retain for ten years. Then destroy.

5. FIXED ASSET INVENTORY

A record of all college equipment and furniture documenting the value and location of each item.

RETENTION: Retain for three years. Then destroy.

6. INVESTMENT RECORDS

Records of all College investment, including policies and procedures to be followed, financial data, correspondence, and miscellaneous supporting data.

RETENTION: Retain for three years. Then destroy.

7. CAPITAL PROJECTS FINANCIAL RECORDS - (1985)

Capital projects records and records of payments made by the College under the terms of the contracts (from 1985 forward).

RETENTION: Permanent. Microfilm after the close of the project. Transfer microfilm master negative to the Maryland State Archives.

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8. FEDERAL STATE GRANT FINANCIAL RECORDS

Financial records which document the total grant award, the receipt and expenditure of funds, and the required periodic reports relating to Federal and Federal-State grants received by the College.

RETENTION: Retain until an audit possible under terms of the grant is completed or, if no audit is performed, for six years after the close of the fiscal year in which the expenditure was made, or for that period of time required by Federal and State records retention regulations, whichever is longer. Then destroy.

9. NATIONAL DEFENSE STUDENT LOAN RECORDS

Original request for loan, conditions of loan, correspondence, promissory notes, records of payments, and related items.

RETENTION: Retain six years after loan fully paid or for that period of time required by Federal records retention regulations, whichever is longer. Then destroy.

10. BANK STATEMENTS

Monthly statements received from the bank, with worksheets:

RETENTION: Three years or until audited, whichever is longer. Then destroy.

11. CANCELED CHECKS

Canceled payroll and vendor checks returned by the bank.

RETENTION: Six years or until audited, whichever is longer. Then destroy.

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12. CASH RECEIPTS

Finance office copies of cash receipts issued throughout the College

RETENTION: Three years or until audited, whichever is longer. Then destroy.

13. CHECK VOUCHERS

Numerical copies of all vouchers that accompany checks to vendors, issued from accounts payable. Includes supporting documents such as an additional copy of the purchase order and vendor invoices.

RETENTION: Six years or until audited, whichever is longer. Then destroy.

14. PURCHASE ORDERS

Numerical copies of all college purchase orders prepared by the Accounting Office.

RETENTION: Four years or until audited, whichever is longer. Then destroy.

15. RETURNED CHECK LOG

Daily entries of checks returned to the Finance Office.

RETENTION: Two years. Then destroy.

16. RECORD OF PETTY CASH

Chronological record of all college cash expenditures.

RETENTION: Two years. Then destroy.

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17. DISCIPLINE COST ANALYSIS

An analysis of the cost of instructional disciplines as defined by HEGIS, which is submitted to the state.

RETENTION: Five years or most recent report if older than 5 years. Then destroy.

18. CASHIERING REPORTS

Daily reports generated from customer accounts system

RETENTION: One year or until audited, whichever is longer. Then destroy.

19. DEPOSIT BOOKS

Records of deposits made by the cashiers to the College bank account.

RETENTION: One year or until audited, whichever is longer. Then destroy.

20. CASH REGISTER REPORTS

Copies of cash register reports and tapes that may accompany deposits made by auxiliary enterprises. The reports are used to verify deposits.

RETENTION: One year or until audited, whichever is longer. Then destroy.

21. FINANCIAL ASSISTANCE INVOICES (SPECIAL BILLINGS)

Copies of special billings sent to those organizations that pay all or part of the tuition and/or fees of students.

RETENTION: Three years or until audited, whichever is longer. Then destroy.

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22. PAYROLL RECORDS

Records documenting the payment of salaries to College employees, with supporting materials, including but not limited to the following: employee contracts, attendance materials, leave balance records, misc. deductions, benefits information, W-4 and W-2 forms, and payroll registers.

RETENTION: Six years. Then destroy.

23. BID DOCUMENTATION

All materials pertaining to college bids. Will include advertisements, bid specs, bids and correspondence.

RETENTION: Four years. Then destroy.

24. AUDIT REPORTS [1971]

All financial statements issued by our independent auditors.

RETENTION: Permanent. Transfer periodically to the Maryland State Archives.

25. SCHOLARSHIP RECEIPTS

Records by student of scholarship awards. Includes data on how funds were disbursed to students

RETENTION: Six years, or until all audit actions have been completed, whichever is longer. Then destroy.

26. INSURANCE POLICY

Records related to the college insurance programs.

RETENTION: Five years, or until all claims have been settled, whichever is longer. Then destroy.

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27. COMPUTER TAPES

Tapes of accounting data from the computer system.

RETENTION: Five years. Then erase and reuse.

INSTRUCTIONS - TYPE OR PRINT A SEPARATE FORM FOR EACH NEW
REVISED RECORD SERIES. FORWARD WITH RECORDS RETENTION
SCHEDULE (DGS 850-1)

DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
7275 WATERLOO ROAD
P.O. BOX 275 - JESSUP, MARYLAND 20794

AGENCY RECORDS INVENTORY

Page 1 of 3

1. DEPARTMENT/AGENCY

HOWARD COMMUNITY COLLEGE

2. DIVISION

Business Office

3. UNIT

N/A

DEFINITION - Record Series - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. RECORD SERIES TITLE

Capital Projects Financial Records

5. EARLIEST YEAR / LATEST YEAR

1985 to 1993

6. RECORD SERIES DESCRIPTION (Briefly describe the types of information/documents/forms found in the Series. Include the purpose or function of the Series)

Copies of contracts for capital projects and records of payments made by the college under the terms of the contract

7. RECORD SERIES FORMAT(S)

- ☐ Letter Size ☒ Microfilm
☐ Legal Size ☐ Computer Tape
☐ Bound Book ☐ Floppy Disk
☐ Audio Tape ☐ Video Tape
☐ Other (Specify) _____

8. RECORD SERIES SEQUENCE

- ☐ Alphabetical
☐ Numerical
☒ Chronological
☐ Geographical
☐ Other (Specify) _____

9. VOLUME

- ☐ File Drawer(s)
☒ Microfilm Reel(s)
☐ Computer Tape(s)
☐ Other (Specify) _____

Number To be microfilmed

10. ANNUAL ACCUMULATION

- ☐ File Drawer(s)
☒ Microfilm Reel(s)
☐ Computer Tape(s)
☐ Other (Specify) _____

Number To be microfilmed

11. FILE IS USED

Semi-Annually

- ☐ Daily ☐ Weekly ☐ Monthly

12. FILE BECOMES INACTIVE AFTER

N/A

Number

- ☐ Month(s) ☐ Year(s)

13. CURRENT LOCATION(S) (Bldg., Floor, Room)

Howard Community College
Records Room

14. IS RECORD SERIES DUPLICATED ELSEWHERE? (If yes, specify agency or office)

- ☐ Yes ☒ No

15. ACCESS RESTRICTIONS (If yes, cite law(s) & regulation(s))

- ☐ Yes ☒ No

16. AUDIT REQUIREMENTS

- ☐ None ☐ State ☐ Federal ☒ Independent

17. IS AN INDEX SYSTEM USED? (If yes, explain briefly and describe any hardware/software)

- ☐ Yes ☒ No

18. RECOMMENDED RETENTION

Permanent

19. NAME AND TITLE OF PREPARER

Lynn C. Coleman
Vice President and Comptroller

20. TELEPHONE NUMBER

(410) 992-4842

21. DATE

January 10, 1994

INSTRUCTIONS - TYPE OR PRINT A SEPARATE FORM FOR EACH NEW
REVISED RECORD SERIES. FORWARD WITH RECORDS RETENTION
SCHEDULE (DGS 550-1)

DEPARTMENT OF GENERAL SERVICES

RECORDS MANAGEMENT DIVISION

7275 WATERLOO ROAD
P.O. BOX 275 - JESSUP, MARYLAND 20794

AGENCY RECORDS INVENTORY

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DEPARTMENT/AGENCY

HOWARD COMMUNITY COLLEGE

2. DIVISION

Business Office

3. UNIT

N/A

DEFINITION - Records Series - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. RECORD SERIES TITLE

GENERAL LEDGER; FUND LEDGERS; DETAIL OF G/L'S;
CHART OF ACCOUNTS

5. EARLIEST YEAR / LATEST YEAR

1979 to 1993*
*1982 cannot be located

6. RECORD SERIES DESCRIPTION (Briefly describe the types of information/documents/forms found in the Series. Include the purpose or function of the Series)

Records of financial transactions in all accounts during the fiscal year.
Monthly files will be maintained.

7. RECORD SERIES FORMAT(S)

- ☒ Letter Size (2) ☒ Microfilm
☐ Legal Size ☐ Computer Tape
(1) ☒ Bound Book ☐ Floppy Disk
☐ Audio Tape ☐ Video Tape
(1) ☒ Other (Specify) Computer Print-out
(1) Latest 2 years
(2) All older than 2 years

8. RECORD SERIES SEQUENCE

- ☐ Alphabetical
☐ Numerical
☒ Chronological
☐ Geographical
☐ Other (Specify) _____

9. VOLUME

- ☐ File Drawer(s)
☒ Microfilm Reel(s)
☐ Computer Tape(s)
☐ Other (Specify) _____

Number _____ To be microfilmed _____

10. ANNUAL ACCUMULATION

- ☐ File Drawer(s)
☒ Microfilm Reel(s)
☐ Computer Tape(s)
☐ Other (Specify) _____

Number _____ To be microfilmed _____

11. FILE IS USED (1) During fiscal year

- ☒ Daily ☐ Weekly ☐ Monthly
(2) Annually - After fiscal year

12. FILE BECOMES INACTIVE AFTER

N/A
Number _____ ☐ Month(s) ☐ Year(s)

13. CURRENT LOCATION(S) (Bldg., Floor, Room)

Howard Community College
Records Room

14. IS RECORD SERIES DUPLICATED ELSEWHERE? (If yes, specify agency or office)

☐ Yes _____ ☒ No

15. ACCESS RESTRICTIONS (If yes, cite law(s) & regulation(s))

☐ Yes _____ ☒ No

16. AUDIT REQUIREMENTS

☐ None ☐ State ☒ Federal ☒ Independent

17. IS AN INDEX SYSTEM USED? (If yes, explain briefly and describe any hardware/software)

☐ Yes _____ ☒ No

18. RECOMMENDED RETENTION

Permanent

19. NAME AND TITLE OF PREPARER

Lynn C. Coleman
Vice President and Comptroller

20. TELEPHONE NUMBER

(410) 992-4842

21. DATE

January 10, 1994

INSTRUCTIONS - TYPE OR PRINT A SEPARATE FORM FOR EACH NEW
REVISED RECORD SERIES FORWARD WITH RECORDS RETENTION
SCHEDULE (DGS 500-1)

DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
7275 WATERLOO ROAD
P.O. BOX 275 - JESSUP, MARYLAND 20794

AGENCY RECORDS INVENTORY

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1. DEPARTMENT/AGENCY

HOWARD COMMUNITY COLLEGE

2. DIVISION

Business Office

3. UNIT

N/A

DEFINITION - Records Series - A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. RECORD SERIES TITLE

Audit Reports

5. EARLIEST YEAR / LATEST YEAR

1971 to 1993

6. RECORD SERIES DESCRIPTION (Briefly describe the types of information/documents/forms found in the Series. Include the purpose or function of the Series)

All financial statements issued by independent auditors

7. RECORD SERIES FORMAT(S)

- ☒ Letter Size (2) ☒ Microfilm
☐ Legal Size ☐ Computer Tape
☐ Bound Book ☐ Floppy Disk
☐ Audio Tape ☐ Video Tape
☐ Other (Specify) _____

- (1) Latest 2 years
(2) 2 years and older

8. RECORD SERIES SEQUENCE

- ☐ Alphabetical
☐ Numerical
☒ Chronological
☐ Geographical
☐ Other (Specify) _____

9. VOLUME

- ☐ File Drawer(s)
☒ Microfilm Reel(s)
☐ Computer Tape(s)
☐ Other (Specify) _____

Number To be microfilmed

10. ANNUAL ACCUMULATION

- ☐ File Drawer(s)
☒ Microfilm Reel(s)
☐ Computer Tape(s)
☐ Other (Specify) _____

Number To be microfilmed

11. FILE IS USED

- ☐ Daily ☐ Weekly ☒ Monthly

12. FILE BECOMES INACTIVE AFTER

N/A

Number

- ☐ Month(s) ☐ Year(s)

13. CURRENT LOCATION(S) (Bldg., Floor, Room)

Howard Community College
Records Room

14. IS RECORD SERIES DUPLICATED ELSEWHERE? (If yes, specify agency or office)

- ☐ Yes ☒ No

15. ACCESS RESTRICTIONS (If yes, cite law(s) & regulation(s))

- ☐ Yes ☒ No

16. AUDIT REQUIREMENTS

- ☐ None ☐ State ☐ Federal ☒ Independent

17. IS AN INDEX SYSTEM USED? (If yes, explain briefly and describe any hardware/software)

- ☐ Yes ☒ No

18. RECOMMENDED RETENTION

Permanent

19. NAME AND TITLE OF PREPARER

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